

REG-33-006 COMMENCEMENT OF PROCEEDINGS: DISAPPROVED TAX APPLICATIONS, WAIVER OF PENALTY, REQUEST FOR REDETERMINATION OF PROPERTY VALUATION ASSESSMENTS, AND SITUS DISPUTES.

006.01 These rules shall be followed when filing a request for a redetermination of a disapproved tax application, property valuation assessment, waiver of penalty for failure to list personal property, or situs between two counties.

006.10A Content. This information shall be supplied by petitioner when filing a request for redetermination. The request shall:

006.01A(1) Identify the petitioner,

006.01A(2) Identify the disapproved application, penalty requested to be waived, the situs dispute, or property valuation assessment,

006.01A(3) Set forth all reasons for believing the item under consideration should be predetermined, with facts sufficient to acquaint the Commissioner of the exact basis thereof. Regarding property valuation assessments, the request must also include the amount of the valuation claimed to be unjust and inequitable and the amount the valuation should be,

006.01A(4) Demand the relief to which the petitioner considers himself entitled,

006.01A(5) Be in writing.

006.01B Filing date.

006.01B(1) Application. Petitioner must file a written request for redetermination of a disapproved application with the Department within thirty (30) days from date of disapproval if a lesser time period has not been provided for by statute,

006.01B(2) Waiver of penalty. Petitioner must file with the State Tax Commissioner a written request regarding waiver of penalty considerations within thirty (30) days from the date of receipt of the unfavorable notice of the decision of the State Tax Commissioner, county assessor, or board of equalization if a lesser time period has not been provided for under the applicable property tax statutes.

006.01B(3) Property valuation assessments. An appeal of a property valuation assessment must be filed with the State Tax Commissioner within thirty (30) days from the date of the assessment except in the case of valuation of railroad property which appeal must be filed prior to August 1. In lieu of filing an appeal with the State Tax Commissioner, a railroad may prior to August 1 appeal a property valuation assessment de novo to the district court.

006.01B(4) Situs dispute. Either county may petition the Commissioner for determination of the situs of personal property for any tax year at any time so

long as the personal property shall remain subject to assessment.

(Sections 77-369, 77-629, 77-1216(2), 77-1239.01, 77-1247, 77- 1320.05, and 84-909, R.R.S. 1943. Sections 77-612 and 77-801, R.S.Supp., 1985. January 26, 1986.)